

The Substance of An Act of Parliament, made in
IRELAND, in the Seventh Year of the Reign
of King **WILLIAM** the Third, for Raising a
Tax for His Majesty, by way of Poll, and other-
wise.

Published by His Excellencies Command.

Every Person is to pay one Shilling, except Protestant Refugees Widows dis-
charged from paying Hearth-Money, Officers of the Army Commanded out of the
Kingdom, Reformed Officers of Londonderry, or Iniskillin, having no Free-hold Estate,
Widows of such Officers, and of every Soldier not having any Free-hold when Husband
was killed or died in his Majesties Service: And every Person that receives Alms: And all
private Soldiers of Londonderry or Iniskillin, their respective Wives, Widows and Children:
And Soldiers and Seamen in his Majesties Service. Such as are chargeable by this Act with
no more than one Shilling shall not pay for more than two Children under the Age of Six-
teen Years.

Every Arch-Bishop, fifty pound. Bishop, twenty pound. Arch-Deacon, five pound. Can-
non, two pound ten shillings. Prebend, two pound ten shillings. Doctor of Divinity, Law or
Physick, five pound. Every Parson having one Benefice, with Cure of Souls of a hundred pound
per Annum, three pound. Every Parson having more benefices then one, with Cure of Souls,
of the yearly value of fifty pound sterl. and under a hundred pound, twenty shillings. Every
Parson having a Sine Cure of a hundred pound per Annum, And so proportionably, ten pound.
Every Incumbent not Resident, Pluralist or not Pluralist, shall pay for every Benefice of a hun-
dred pound per Annum, whereon he is not Resident: And so proportionably ten pound. Every
Parson having one or more Benefices under the yearly value of fifty pound, ten shillings.

The Clergy.

Every Duke, fifty pound. Every Marquis of or having any Estate in this Kingdom, forty
pound. Every Earl, as before, thirty pound. Every Viscount, as before, twenty five pound.
Every Baron, as before, twenty pound. Eldest Son of every Duke so charged, thirty pound.
The younger Son of such Duke, twenty five pound. The Eldest Son of such Marquis, twenty
five pound. Younger Son of such Marquis, twenty pound. Eldest Son of such Earl, twenty
pound. Younger Son of such Earl, fifteen pound. Eldest Son of such Viscount, seven-
teen pound ten shillings. Younger Son of such Viscount, thirteen pound six shillings and eight
pence. Eldest Son of such Baron, fifteen pound. Younger Son of such Baron, twelve pound.

*The Lords
Temporal and
their Children.*

Every Woman having the Title of a Peeress, or taking place as such, by Grant, shall pay
equal with any Peer of the same Degree.

*Upon Peer-
esses.*

Every Widdow of a Peer, though since Married to a Commoner, one third of what her for-
mer Husband being a Peer ought to have paid had he been living.

*Upon the Wid-
dows of Peers.
Baronets and
Knights of the
Bath.*

Every Baronet and Knight of the Bath, as before, fifteen pound.

Every Knight, as before, ten pound.

*Knights:
Kings Ser-
jeants at Law.*

Every Serjeant at Law, being the Kings Serjeant, ten pounds.

Every Esq; or Reputed Esq; five pound.

Esquires.

Every Gentleman or Reputed Gentleman, being of the Age of Sixteen years, twenty shil-
lings.

Gentlemen,

Every Widow to pay a third part of what her late Husband should, had he been Living:

Widows.

These Persons hereafter Named are Chargeable for their Salaries and Profits they receive or get, by reason of their Offices, Employments, Places, Practices, Professions and Pensions, or Annuities in one Year.

All Judges and Judicial Officers, and others, having other Office or Part of profit, or who receives any Salary from his Majesty, three shillings *sterl.* per pound, of every such Salary.

Every Barrister, or who practices as such, Attorney, Solicitor, Scrivener, Advocate, Proctor, and Publick Notary, two Shillings *per* pound.

Every Gunner, Philizer, Clerk in Chancery, and every Chancellor, Commissary, Official, Register, and all other Officers in any Court whatsoever, two shillings *per* pound.

Every Town-Clerk, Treasurer of a County, and County-Clerk for what they shall receive by reason of their Salary or Office, two shillings *per* pound.

Every Master in Chancery, Commissioners of the Revenue, their Secretary and Solicitor, out of their Salaries or pay, three shillings *per* pound.

Every Collector, and every other Person whatsoever dependent on them, and the Clerks of the Commissioners of the Revenue for their Salary, Pay or Fee shall pay, two shillings *per* pound.

The Master of the Light Houses, the Paymasters-General, their Deputies, the Lord High Treasurer and Vice-Treasurer, Commissioners of Appeals, of Forfeitures, of Accounts, the Accountant-General, their Secretaries and Solicitors for their Salary or pay, three Shillings *per* pound.

Every of their Clerks for what they shall receive by their being Clerks, two shillings *per* pound.

The Clerk of the Council, Clerk of the Crown, Peace, and *Nisi Prius*, the Master, Treasurer, and other Officers of the Hospital, Surveyor-General, and other Officers of the Works, Master and Clerk of the Rolls and his Deputy, Auditor-General, Secretary of State, and Secretaries to the Chief Governour, Kings and Treasurers Remembrancers, Clerks of the Pells, of the Pipe, and of the Hanaper, and all other Officers of the Exchequer, and their Deputies, every Judge, Advocate, and of the Admiralty, and of the Prerogative, for their pay or Salary, three shillings *per* pound.

The Seneschal, Judges and other Officers of *Tippurary*, and the Deputy Post-Master-General, for their Salaries, two shillings *per* pound. Purse-bearer and every Examiner in Chancery and all other Officers of Chancery, every Doctor and Practicer in Physick and Chirurgery, for what they shall receive by their place, practice or professions, two shillings *per* pound. Every person whatsoever who receives from the King any Salary or Fee by reason of his Office, three shillings *per* pound. Every other person not before named, who hath any place, profession or Office of profit, for every twenty shillings received by reason of his profession or office, two shillings *per* pound. Every Customer, Collector, Searcher, Packer and Gauger, Taster, Craner and Wharfinger, Comptroller of the Customs, Clerk of the First Fruits, and Clerks of the Market, for their Salary from the King, three shillings *per* pound. For what the Officers and persons last named receives for profit and Fees of their Employments, two shillings *per* pound. Muster-Master-General, Klag at Arms, Sergeant at Arms, Herald at Arms, Physician to the State, Elcheaters, Aulager, Seal-master and Weight-master, for their Salaries, three shillings *per* pound. Commissaries of the Musters, Commission or Warrant Officers of the Army, Governors or Constables, and Lieut. Governors of Castles, Towns or Ports, for their Pay or Salary, two shillings *per* pound. Agents and Clerks of Regiments, for what they receive by reason of their places or employments, three shillings *per* pound. Bodies Politick, Corporate or otherwise, who shall receive any Yearly Pension or Annuity exceeding twenty pound, and under fifty pound *per Annum*, out of any Branch of His Majesties Revenue, three shillings *per* pound; If above fifty pound *per An.* four shillings *per* pound.

Thomas Hughes not to be charged for his Pension of twenty five pound *per Annum*. Master-General of the Ordinance, Lieut. Gen. and Comptroller of the Ordinance, Clerk of the Ordinance, the three Engineers belonging to the Office of Ordinance, for the Salaries or Pay, two shillings *per* pound. Agents, Stewards or Receivers, for their Salaries, profit or wages above fifty pound *per Annum*, two shillings *per* pound.

The persons herein after mentioned charged as follows.

Servants receiving three pound wages, yearly, or above, one shilling *per* pound. Servants receiving under three pound wages, yearly, six pence *per* pound. Every person, Bodies Politick &c. shall for Debts due unto them, not desperate, above such debts, they *bona fide* owe, pay for every

every hundred pound sterling in such debts, ten shillings sterling to be paid by the Creditor. Every person worth a hundred pound sterling in personal Estate, not after rated at more than five shillings sterling. Every Shopkeeper, ten shillings sterling. Every person not a Shopkeeper, worth two hundred pound in personal Estate, one pound sterling. Every person worth four hundred pound in personal Estate, as before, two pound sterling. Every person who keeps one or more Coach, Chariot or Calash with four Wheels for his private use, for every such Coach, &c. four pound sterling. One or more Calash or Calashes with two Wheels, for every such Calash two pound sterling. Every Shopkeeper residing in this Kingdom at the time of the execution of this Act for their personal Estates as followeth. Every Shopkeeper having in personal Estate to the value of a thousand pound or above, four pound sterling. To the value of five hundred pound, and not amounting to a thousand pound, two pound sterling. To the value of two hundred pound, and under five hundred pound, one pound sterling. Having in personal Estate to the value of one hundred pound, and under two hundred pound, ten shillings sterling. Every other Shopkeeper not before rated, for his being a Shopkeeper, five shillings sterling. Every person using any Trade or manual Occupation for their personal Estates, proportionably as Shopkeepers pay. Every Pedler who usually travels with a horse, twenty shillings sterling. Who usually travels without a horse, ten shillings sterling.

Merchant-Adventurers, Factors or Exchangers, for every hundred pound he is worth above debts, shall pay, ten shillings sterling. Grey Merch.
Merch. Advent.

Merchants residing or trading in any City, Town or Corporation, not being free thereof, shall pay double.

Batchellors above thirty years of age, double what they are chargeable with on the account of their qualities. Batchellors.

Whoever at any time before the first Sitting of this Parliament, or since hath, or now doth, or hereafter shall own, assume or take on him the Dignity, Name, Title, Honour or Quality of Duke, Marquess, Earl, Viscount or Baron of this Kingdom, or Baronet, or Knight, altho' he hath no Right to such Honour, &c. shall be charged as if he had good Right to the Title, Honour or Quality of Duke, &c. Such as assume
titles of honour:

No Parson to be rated as a Pluralist where his Benefices are contiguous, and he lives in one of the Parishes whereof he is Incumbent, where such Parishes are not worth an hundred pound per Annum, or more.

No person who is or hath the reputation of a Gentleman, and is not worth ten pound sterling shall be charged with the payment of any more than five shillings. Gentlemen not
worth 10l.

No French reformed Officer, being a Protestant, nor any Officer concerned in His Majesties Customs, whose Salary doth not exceed ten pound yearly, shall be taxed or charged as a Gentleman. French reformed
Officer. Cust.
house Officers
whose salary ex-
ceeds not 10l.
ster. yearly.

* No Officer belonging to His Majesties Revenue, whose salary doth not exceed forty pound, shall be charged in respect of such salary.

* None to be charged in respect of his being a Batchellor, who by this Act is charged to pay for his Poll one shilling and no more. * Officers of the
Revenue,
* Batchellors.

Nor the Provost, Fellows, or Schollars of Trinity Colledge near Dublin.

* Nor any Doctor in Divinity having no Ecclesiastical preferment in respect of his quality.

* Nor any Widow of Ecclesiastical persons to pay according to the quality of her husband.

* Nor any Officer of the Hospital whose salary is not above thirty pound per An. be chargeable in respect of his salary. * Drs. in Divi.
* Wid. of Ec. per.

Nor any Town or Port Majors, Chaplains or Chirurgeons of Regiments, or Officers in His Majesties Army, under the degree of a Captain, to be affected for their Pay. Town-Majors,
Chaplains and
Chirurgeons to
a Reg. Officers
under the deg.
of Captain.

* Every person (except women) under the degree of a Baron, being worth twenty pound within the Realm, and of the age of sixteen years, who hath not already taken the Oath in the Act mentioned to His Majesty, and who shall not voluntarily take it, and subscribe the Declaration, shall be charged with and pay double. * To be charged
double for not
taking the Oaths
&c.

* A Provisee for the Quakers, to make and subscribe the Declaration in the Act mentioned.

* Payments to be made on the second of February, the second of May, the second of August and the second of November next.

Commissioners to meet together on the twelfth day of December next and may divide as well themselves as other Commissioners not present into Baronies, &c. as to them shall seem expedient; and shall direct their precepts to such Inhabitants, High Constables, Petty Constables, &c. as they shall think most convenient to be Assessors, requiring them to appear at such time and place as they shall appoint, not exceeding eight days, and at their appearing, shall openly read unto

* A provisee for
the Quakers
* The Money
charged by this
Act, to be col-
lected quarterly.

unto them the Rates, and openly declare the effects of their Charge unto them; and shall prefix another day to bring in their Certificates, of the names, surnames, qualities, &c. of all persons together with the Assessments of the rates hereby imposed on each person, upon forfeiture of any sum not exceeding five pound; and shall return the names of two or more to be Collectors of each Parish.

*The assessments
to be made.*

The Assessments to be made at or before the first day of *January* next, and the Collectors to make demand of the parties themselves, or at the places of their last abode, within six days after the receipt of such Warrants, and to levy and pay at such place as the Commissioners shall appoint unto the Receiver-General. The Receivers are to hasten the Collectors to the said payments, and in default to levy, by Warrant under the hands and seals of the Commissioners upon the Collectors by Distress, such Sums of Money as they have received.

A Duplicate of the whole sum Charged within every Barony, &c. Assessed, without naming the Persons shall be returned into the Exchequer under two or more of the Commissioners Hands and Seals before the 27th day of *January* next (all Appeals being first determined) and within 30 days after each of the said Quarterly Payments. And the like Duplicates in a Convenient time to be delivered unto the Receivers-General. And the said sums to be paid in each County to such Person or Persons as shall be appointed by the Chief Governour or Governours of this Kingdom for the time being: Of which Appointment Notice is to be given ten days before the payment thereof by Publick Proclamation.

A Receipt under such Persons Hands a Discharge.

Upon Return of such Certificate the Commissioners may Examine the Presenters, touching the true Assessment; and may warn such Persons before them to be Examined whom they judge not fully Assessed: And if the Persons warned, not having Reasonable Excuse, shall make default, he or she shall pay double the sum.

Commissioners have power to Examine into all matters for which any Persons are Chargeable, and to set Rates, &c.

Collectors of each Parish shall have three pence per pound. Collectors of each Barony two pence per pound.

Assessors three pence for every twenty shillings.

Commissioners to Administer an Oath to the Assessors, That they will according to the best of their Understanding truly perform the Office of Assessors, &c.

The Commissioners Clerk shall receive two pence per pound.

Upon Refusal to pay within ten days after demand or Notice left at the place of Residence, Collectors may Distress and sell.

Persons who have no Distress to be committed to Goal by the Commissioners, without Bail till they pay.

Persons may in five days after demand Appeal to the Commissioners, or any three of them, whereof two to be of the Commissioners who Signed the Rate, and is to be Examined within seven days after upon Oath: And upon due Examination the Commissioners to abate, default, Increase or Enlarge. The Commissioners to meet together for determining Appeals,

Every Householder to be Rated where his Family is, others where they are Resident.

Tax upon Servants to be paid by their Masters or Mistresses, and deducted out of their Wages.

Persons Doubly Charged, upon Certificate shall be discharged for so much as is Certified.

Persons without the Realm shall be Rated where they were last abiding within this Realm.

Upon proof made before any two of the Commissioners, or two Justices of the Peace where the Party dwelleth within twelve Months next ensuing that any Person hath by changing his place of Residence escaped the Taxation, such Person shall be Charged double as much as he ought to have been charged with.

The

The Commissioners are to Assess every other Commissioner joyned with them. And the Commissioners are to Assess every Assessor.

If any Assessor, Collector or Receiver shall willfully Neglect or Refuse to perform his Duty, any two of the Commissioners may impose any Fine not exceeding twenty pound for one offence.

Any two of the Commissioners may Require an Account of Receivers, and cause Money in Arrear to be Levied

In Controversies concerning Assessments the Commissioners concerned to withdraw.

Differences about the Assessments and Collecting, to be finally determined by three or more Commissioners.

Receiver and his Deputy shall give Acquittances *gratis* to the Collectors.

Collectors shall deliver a perfect Schedule in Parchment fairly written, under their Hands and Seals, Signed and Allowed by the Commissioners, Containing the Names, Surnames, and places of Abode of every Person within their Respective Collection, who shall not have paid, to be Returned into the Exchequer.

No Letters-Patents shall Exempt any Person or Persons, &c. from the Charge of this Act.

All Constables, &c. are to be Aiding in the Execution of this Act.

In Case any Action, &c. be Commenced against any Person for Executing this Act, such Person may plead the General Issue, and give the special Matter in Evidence, and shall recover treble Costs, &c.

Parents, &c. shall pay for their Children, &c. under Age.

Collectors shall pay to such Receivers, as the Chief Governour for the time being, shall appoint, and shall not Travell above twenty Miles for the doing thereof.

Receivers of Baronies, within a Month after he shall have Received the full Summ, shall give the Commissioners under their Hands and Seals a Receipt, acknowledging his Receipt of the Summ Charged upon such Hundred. And the Receipt of every Receiver to the Collector shall be a full discharge to the Barony.

If any Collector shall Return any Person, or Cause any Person to be set Insuper for any Money that hath been Received shall Forfeit to the Party grieved treble Damages, &c.

All Penalties and Forfeitures, for which no way is before prescribed for Levying, shall be Levied by Warrant by any two or more of the Commissioners.

The Commissioners to deliver to the High Sheriff Duplicates of the whole Summ Assessed on that County, to be Returned into the Exchequer, on or before the twenty third of *January* next.

Commissioners to take the Oath and Subscribe the Test in the Act of Parliament mentioned, before they act as Commissioners, upon pain of Forfeiting two hundred pound to his Majesty.

Which Oath and Declaration is the Oath and Declaration intended also to be Administred, and to be made and Subscribed by such, not being Quakers, as already have not taken the Oath, to excuse them from paying double, as aforesaid.

F I N I S.

**NATIONAL
LIBRARY OF
IRELAND.**

Dublin, Printed by *Andrew Crook*, Printer to the Kings Most Excellent Majesty. 1695.